

APPENDICES

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APPENDIX A

DIRECT COST BY EXPENDITURE TYPE

Department	Personal Services	Supplies	Other Services	Debt Service	Capital Outlay	Total Direct Cost
Assembly	1,279,850	13,200	827,710	-	600	\$ 2,121,360
Attorney	3,123,710	33,560	307,530	-	184,030	\$ 3,648,830
Cultural and Recreational Services	12,361,380	467,660	3,071,910	2,734,230	1,166,030	\$ 19,801,210
Development Services	5,792,520	109,070	442,740	-	134,060	\$ 6,478,390
Employee Relations	1,579,230	49,190	1,078,040	-	-	\$ 2,706,460
Equal Rights Commission	396,700	2,500	55,660	-	-	\$ 454,860
Facility Management	5,278,100	2,394,582	12,857,448	-	-	\$ 20,530,130
Finance	6,090,110	64,560	5,635,588	-	113,732	\$ 11,903,990
Fire	28,152,230	903,020	5,894,410	2,076,530	435,370	\$ 37,461,560
Health and Human Svcs	4,252,520	255,600	3,737,290	1,590,050	35,790	\$ 9,871,250
Heritage Land Bank	449,860	3,700	292,420	-	-	\$ 745,980
Internal Audit	313,990	1,800	5,650	-	-	\$ 321,440
Management Information Systems	5,653,090	306,620	6,995,080	81,600	-	\$ 13,036,390
Manager	1,431,420	15,040	69,810	357,700	7,200	\$ 1,881,170
Mayor	731,730	8,200	97,320	-	5,000	\$ 842,250
Non-Departmental	-	-	9,383,960	177,830	-	\$ 9,561,790
Planning	2,217,750	27,890	360,470	-	-	\$ 2,606,110
Planning, Development & Public Wks	418,210	18,860	116,930	27,490,710	1,690	\$ 28,046,400
Police	38,848,070	665,350	5,522,380	236,310	180,990	\$ 45,453,100
Project Mgmt & Engineering	3,773,230	71,960	789,040	-	5,990	\$ 4,640,220
Public Transportation	7,108,850	1,085,800	1,400,630	126,520	3,000	\$ 9,724,800
Purchasing	863,050	14,400	74,410	-	2,500	\$ 954,360
Street Maintenance	9,221,120	1,826,930	10,214,630	-	130,410	\$ 21,393,090
Traffic	3,708,290	371,450	91,090	-	25,180	\$ 4,196,010
TOTAL	\$ 141,765,160	\$ 8,697,742	\$ 68,494,436	\$ 34,871,480	\$ 2,430,972	\$ 258,381,150

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APPENDIX B

FUNCTION COST COMPARISON BY FUND

Fund	Title	2000 Revised Budget	2001 Approved Budget
101	Areawide General Fund	\$ 83,991,520	\$ 78,849,930
102	City Service Area	134,770	144,580
104	Chugiak Fire Service Area	589,200	592,220
105	Glen Alps Service Area	147,990	152,280
106	Girdwood Valley Service Area	769,860	783,080
108	SA35 Former Borough Roads/Drainage	3,260	2,490
111	Birchtree/Elmore LRSA	145,780	150,500
112	Section 6/Campbell Airstrip LRSA	46,660	49,180
113	Vallie Vue Estates LRSA	78,070	80,200
114	Skyranch Estates LRSA	22,840	23,630
115	Upper Grover LRSA	8,060	8,210
116	Ravenwoods/Bubbling Brook LRSA	11,440	12,520
117	Mt. Park Estates LRSA	19,890	20,630
118	Mt. Park/Robin Hill LRSA	88,910	71,580
119	Chugiak, Birchwood, ER Rural Road SA	3,612,590	3,634,300
121	Eaglewood Contributing RSA	32,060	32,060
122	Gateway Contributing RSA	490	490
123	Lakehill LRSA	25,240	26,030
124	Totem LRSA	25,670	16,270
129	Eagle River Streetlight SA	198,680	201,540
131	Anchorage Fire SA	28,223,590	31,492,050
141	Anchorage Roads and Drainage SA	46,187,050	49,688,410
142	Talus West LRSA	44,770	48,240
143	Upper O'Malley LRSA	317,650	328,590
144	Bear Valley LRSA	21,200	21,940
145	Rabbit Creek Vu/Hts LRSA	27,330	28,280
146	Villages Scenic Parkway LRSA	7,310	7,600
147	Sequoia Estates LRSA	16,240	16,740
148	Rockhill LRSA	23,950	24,730
149	South Goldenview Area LRSA	94,170	97,530
151	Anchorage Metropolitan Police SA	54,820,690	52,574,200
161	Anchorage Parks & Recreation SA	13,865,160	13,464,620
162	Eagle River-Chugiak Parks & Rec	1,339,780	1,548,550
181	Anchorage Building Safety SA	5,161,180	5,088,890
221	Heritage Land Bank	646,300	630,380
313	Police/Fire Ret Med Liability	631,940	947,340
601	Equipment Maintenance IGS	1,008,090	133,500
602	Self Insurance	664,060	776,930
607	Management Information Systems ISF	(12,730)	1,502,020
	Total	<u>\$ 243,040,710</u>	<u>\$ 243,272,260</u>

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APPENDIX C 2000-2001 MILL LEVY COMPARISONS BY FUND

Fund	Service Area	2000 Actual	2001 Preliminary	2001 Preliminary Over (Under) 2000 Actual
101	Areawide General	1.64	1.33	(0.31)
102	City Service Area	0.02	0.03	0.01
104	Chugiak Fire SA	1.00	0.97	(0.03)
105	Glen Alps SA	2.69	2.84	0.15
106	Girdwood Valley SA	3.40	3.56	0.16
108	Service Area 35 Debt	0.00	0.00	0.00
111	Birchtree/Elmore LRSA	1.50	1.70	0.20
112	Section 6/Campbell Airstrip LRSA	1.00	0.95	(0.05)
113	Valli Vue Estates LRSA	1.40	1.22	(0.18)
114	Skyranch Estates LRSA	1.30	1.23	(0.07)
115	Upper Grover LRSA	1.00	0.87	(0.13)
116	Raven Woods/Bubbling Brook LRSA	1.50	1.60	0.10
117	Mt. Park Estates LRSA	1.00	0.80	(0.20)
118	Mt. Park/Robin Hill LRSA	1.30	1.39	0.09
119	Chugiak, Birchwood, ER Rural Road SA	2.10	2.17	0.07
121	Eaglewood Contributing LRSA	0.22	0.22	0.00
122	Gateway Contributing LRSA	0.17	0.18	0.01
123	Lakehill LRSA	1.50	1.57	0.07
124	Totem LRSA	1.50	1.43	(0.07)
129	Eagle River Street Light SA	0.50	0.52	0.02
131	Anchorage Fire SA	1.61	1.85	0.24
141	Anchorage Roads & Drainage SA	3.03	3.58	0.55
142	Talus West LRSA	1.30	1.24	(0.06)
143	Upper O'Malley LRSA	2.00	1.98	(0.02)
144	Bear Valley LRSA	1.50	1.46	(0.04)
145	Rabbit Creek View & Heights LRSA	2.50	2.38	(0.12)
146	Villages Scenic Parkway LRSA	1.00	0.91	(0.09)
147	Sequoia Estates LRSA	1.50	1.27	(0.23)
148	Rockhill LRSA	1.50	1.44	(0.06)
149	South Goldenview Area LRSA	1.00	1.08	0.08
151	Anchorage Metropolitan Police SA	2.63	2.64	0.01
161	Anchorage Parks & Rec SA	0.74	0.75	0.01
162	Eagle River-Chugiak Park & Rec SA	0.53	0.72	0.19
181	Anchorage Building Safety SA	0.01	0.02	0.01

NOTE: The 2001 mill levies in this appendix are based on preliminary assessed valuation estimates which may change prior to April 2001 when the actual 2001 mill rates will be approved by the Assembly.

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APPENDIX D 2000 - 2001 MILL LEVY COMPARISONS BY TAXING DISTRICT (excluding Anchorage School District)

Taxing District	Taxing Location	2000 Actual	2001 Preliminary	2001 Preliminary Over (Under) 2000 Actual
1, 81	Anchorage Former City	9.68	10.20	0.52
* 2,7,19-21, 28,31-41, 44,45,52-54	Upper Hillside	6.63	6.59	(0.04)
3, 14	Spenard/Muldoon/Sandlake/Oceanview	9.66	10.17	0.51
4	Girdwood	5.04	4.89	(0.15)
5	Glen Alps	6.96	6.81	(0.15)
* 9	Stuckagain Heights/Basher	5.88	5.82	(0.06)
* 10, 50	Chugiak, Birchwood, Eagle River Rural Road Service Area	8.51	8.71	0.20
18	Lower Hillside	9.66	10.17	0.51
* 22, 51	Chugiak	7.90	7.83	(0.07)
30	Eagle River Valley	6.90	6.86	(0.04)
42	Potter Heights	7.30	7.55	0.25
46	Eaglewood Contributing RSA	6.63	6.76	0.13
47	Gateway Contributing RSA	4.97	4.87	(0.10)
15	Other Outside Bowl without Police	1.64	1.33	(0.31)
* 16, 23, 43, 55	Rabbit Ck w/o Fire/Bear Valley/ S. Goldenview w/o Fire/ Other Outside Bowl with Police	4.27	3.97	(0.30)

* Mill levies for Limited Road Service Areas and Street Lighting Service Areas, where applicable, are not included. Other Road Service Areas are included.

NOTE: The 2001 mill levies in this appendix are based on preliminary assessed valuation estimates which may change prior to April 2001 when the actual 2001 rates will be approved by the Assembly.

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**APPENDIX E
1992-2001 MILL LEVY TRENDS
(Excluding Anchorage School District Mill Levy)**

Taxing District	Service Area	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001
1	Anchorage Former City	11.56	10.02	11.07	11.14	11.49	11.02	10.76	10.39	9.68	10.20
2, 19-21, 28, 31, 33-41, 44, 45, 52-54	Upper Hillside *	4.51	4.12	5.01	4.45	4.74	7.50	7.19	7.09	6.63	6.59
3	Spenard/Muldoon/Sandlake/Oceanview	11.91	10.44	11.49	11.15	11.51	10.97	10.72	10.37	9.66	10.17
4	Girdwood	5.00	4.30	5.08	4.05	4.44	5.13	5.12	5.28	5.04	4.89
5	Glen Alps	4.62	4.23	5.30	5.49	5.12	7.83	7.77	7.59	6.96	6.81
9	Stuckagain Heights / Basher *	3.75	3.47	7.62	7.14	7.37	6.71	6.33	6.26	5.88	5.82
10, 50	Chugiak, Birchwood, Eagle River Rural Road Service Area *	10.10	9.42	10.22	9.74	10.01	9.35	8.97	8.89	8.51	8.71
14	Tradewind Dr./Ebbtide Circle area	8.15	7.09	8.28	7.86	8.11	10.97	10.72	10.37	9.66	10.17
18	Lower Hillside	11.49	10.02	11.07	11.14	11.49	10.94	10.71	10.37	9.66	10.17
22, 51	Chugiak *	9.36	8.80	9.39	9.13	9.06	8.70	8.41	8.30	7.90	7.83
30	Eagle River Valley	8.34	7.80	8.39	8.13	8.06	7.70	7.41	7.30	6.90	6.86
32	S.E. Midtown	7.73	6.67	11.07	7.74	8.14	7.50	7.19	7.09	6.63	6.59
42	Potter Heights	5.21	4.40	5.43	5.64	5.37	8.50	8.29	7.95	7.30	7.55
46	Eaglewood Contributing RSA	6.46	5.91	6.50	7.86	8.13	7.47	7.09	7.01	6.63	6.76
47	Gateway Contributing RSA	6.41	5.85	6.44	6.19	6.12	5.77	5.48	5.36	4.97	4.87
23, 43, 55	Rabbit Ck w/o Fire/Bear Valley/S. Goldenview w/o Fire*	1.99	1.85	2.58	2.24	2.02	5.06	4.77	4.67	4.27	3.97
15	Other Outside Bowl w/o Police	1.99	1.85	2.58	2.24	2.02	2.09	2.07	2.11	1.64	1.33
16	Other Outside Bowl with Police						5.06	4.77	4.67	4.27	3.97

* Mill levies for Limited Road and Street Lighting Service Areas, where applicable, are not included. Other Road Service areas are included.

NOTE: The 2001 mill levies in this appendix are based on preliminary assessed valuation estimates which may change prior to April 2001 when the actual 2001

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APPENDIX F 2001 PRELIMINARY PROPERTY TAX PER \$100,000 ASSESSED VALUATION BY SERVICES RECEIVED

The Municipality of Anchorage operates under a "service area concept" whereby taxpayers in different areas or taxing districts of the Municipality pay property taxes only for those services which are either required by law or which they vote to receive. The following shows, for each \$100,000 assessed valuation, what residents pay for each of the services they receive including Anchorage School District.

Taxing District	Taxing Location	School		Fire	Roads	Police	Parks & Rec	Building Safety	Road ³ Debt Serv.	Total
		District ¹	Areawide ²							
1, 81	Anchorage Former City	\$ 808	\$ 133	\$ 185	\$ 358	\$ 264	\$ 75	\$ 2	\$ 3	\$ 1,828
2, 19-21 28, 31-41, 44-45, 52-54	Upper Hillside/ S.E. Midtown*	808	133	185		264	75	2	.	1,467
3, 14	Spenard / Muldoon / Sandlake / Ocean- view areas	808	133	185	358	264	75	2		1,825
4	Girdwood	808	133	183	116		57			1,297
5	Glen Alps	808	133		284	264				1,489
9	Stuckagain Heights / Basher*	808	133	185		264				1,390
10, 50	Chugiak, Birchwood ER Rural Road SA*	808	133	185	217	264	72			1,679
18	Lower Hillside	808	133	185	358	264	75	2		1,825
22, 51	Chugiak*	808	133	97	217	264	72			1,591
30	Eagle River Valley	808	133		217	264	72			1,494
42	Potter Heights	808	133		358	264				1,563
46	Eaglewood Contributing RSA	808	133	185	22	264	72			1,484
47	Gateway Contributing RSA	808	133		18	264	72			1,295
15	Other Outside Bowl without Police	808	133							941
16,23,43, 55	Rabbit Ck & S. Gold- enview w/o Fire / Bear Valley / Other outside bowl with Police*	808	133			264				1,205

¹ Based on same mill rate as for 2000.

² Some services provided by the Municipality must be offered on an "areawide" basis under state law or as provided for in the Municipal Charter. These include services such as health and environmental protection, social services, animal control, library, museum, mass transit, emergency medical services, planning and zoning, property assessment, and tax collection.

³ This Road Debt, originally issued prior to 1975, is from the former Anchorage City.

* Property taxes for Limited Road Service Areas and Street Lighting Service Areas, where applicable, are not included. Other Road Service Areas are included.

NOTE: The 2001 mill levies in this appendix are based on preliminary assessed valuation estimates which may change prior to April 2001 when the actual 2001 mill rates will be approved by the Assembly.

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APPENDIX G
2000/2001 APPLIED FUND BALANCE

Fund	2000 Revised Budget	2001 Approved Budget	Increase/ (Decrease)
101 - Areawide	\$ 7,808,280	\$ 3,373,230	\$ (4,435,050)
131 - Anchorage Fire	1,225,640	(27,220)	(1,252,860)
141 - ARDSA	5,009,300	686,070	(4,323,230)
151 - Police	3,991,790	722,560	(3,269,230)
161 - Anchorage Parks & Recreation	1,340,190	108,030	(1,232,160)
Subtotal	<u>\$ 19,375,200</u>	<u>\$ 4,862,670</u>	<u>\$ (14,512,530)</u>
104 - Chugiak Fire Service Area	\$ (1,470)		
105 - Glen Alps SA	(610)		
106 - Girdwood Valley SA	(690)		690
119 - Eagle River Rural Road SA	20,000	250,000	230,000
123 - Lakehill LRSA	245,500		(245,500)
162 - Eagle River - Chugiak Parks & Recreation	203,360		(203,360)
221 - Heritage Lank Bank	10,000		(10,000)
313 - Police/Fire Retiree Medical Liability	(668,060)		668,060
601 - Equipment Maintenance	1,000,000		(1,000,000)
Total	<u><u>\$ 20,183,230</u></u>	<u><u>\$ 5,112,670</u></u>	<u><u>\$ (15,072,640)</u></u>

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**APPENDIX H
2001 PERSONNEL BENEFIT RATES**

	<u>Police</u>	<u>Fire</u>	<u>Other</u>
Retirement	5.75%	3.75%	6.78%
Social Security	3.00%	1.80%	7.20%
*Medical/Dental/Life Ins.	Flat Rate	Flat Rate	Flat Rate
Accrued Leave	4.00%	7.00%	3.00%
Unemployment Compensation	0.50%	0.50%	0.50%
Rate Used in Developing the 2001 Budget	13.25%	13.05%	17.48%

* Medical/Dental/Life Insurance:

<u>Employee Group</u>	<u>Annual Cost</u>	<u>Contribution - Fund Balance</u>	<u>Net - 2001 Budget Cost (Rounded)</u>	<u>Pay Period/ Monthly Cost</u>
Police	\$6,630	\$ 0	\$6,630	\$552.50
Fire	\$6,730	\$ 0	\$6,730	\$560.83
Joint Crafts Council	\$7,040	\$ 0	\$7,040	\$586.67
AMEA	\$6,750	\$ 0	\$6,750	\$562.50
IBEW	\$7,630	\$ 0	\$7,630	\$635.83
Non-represented	\$6,900	\$ 0	\$6,900	\$265.38

(Non-represented Group is calculated per pay period, others are calculated on a monthly basis)

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APPENDIX I DEBT SERVICE SUMMARY BY PROGRAM (General Obligation Debt Only)

	Outstanding 01-01-01	Principal Payment	Outstanding 12/31/01	Interest Payments	Service Payment in 2001 (Principal and Interest)
Girdwood Fire	\$ 285,000	\$ 10,000	\$ 275,000	\$ 14,350	\$ 24,350
Health & Human Services (Senior Center)	200,000	5,000	195,000	10,710	15,710
Anchorage Fire	20,145,000	665,000	19,480,000	1,038,890	1,703,890
Emergency Medical Services	1,440,000	40,000	1,400,000	76,590	116,590
Roads & Drainage	232,000,000	15,545,000	216,455,000	11,828,910	27,373,910
Anchorage Police	2,265,000	115,000	2,150,000	120,800	235,800
Anchorage Parks & Recreation	24,030,000	1,155,000	22,875,000	1,238,040	2,393,040
Chugiak/Eagle River Parks & Rec.	3,690,000	140,000	3,550,000	196,490	336,490
Health & Human Services (Water Quality)	8,345,000	1,120,000	7,225,000	453,220	1,573,220
Emergency Operations Center	455,000	15,000	440,000	22,900	37,900
Areawide Communications	3,920,000	110,000	3,810,000	209,470	319,470
Public Transportation	1,485,000	55,000	1,430,000	71,370	126,370
Areawide Port	1,075,000	120,000	955,000	56,080	176,080
Anchorage Memorial Cemetery	1,300,000	35,000	1,265,000	69,470	104,470
TOTAL	\$ 300,635,000	\$ 19,130,000	\$ 281,505,000	\$ 15,407,290	\$ 34,537,290

Debt Service Reconciliation:

Funded Debt Service from Appendix A	\$ 34,871,480
Less Non-bond Long-term Debt:	
Fiscal Agency Fees	22,290
PBX - MISD	81,600
Aerial Platform(1x), Pumpers(4x) - AFD	230,300
	(334,190)
Total This Schedule (rounded)	<u>\$ 34,537,290</u>

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**APPENDIX J
TAX LIMIT (PRELIMINARY) CALCULATION**

2000 TAXES		
Real/Personal/MUSA		\$ 139,692,620
Payment in Lieu of Taxes (State/Federal)		504,780
Auto Taxes		4,822,650
Tobacco Tax		4,804,100
Aircraft Tax		176,360
Motor Vehicles Rental Tax		<u>456,000</u>
2000 Total Taxes		\$ 150,456,510
Less Taxes to Pay Judgments		0
Less Taxes to Pay Debt Service		<u>26,823,600</u>
		\$ 123,632,910
ADJUSTMENT FACTORS		
Population 5 Year Average (estimate)	0.33%	
Change in Consumer Price Index (estimate)	1.25%	
Total	<u>1.58%</u>	<u>1,953,400</u>
Base Taxes Allowed		\$ 125,586,310
PLUS EXCLUSIONS:		
Tax on New Construction		2,792,640
Tax to Pay 2001 Debt Service		33,892,910
Voter-Approved New/Expanded Services		0
Voter-Approved Special Taxes		0
Voter-Approved New O&M Costs		630,500
Judgments		<u>0</u>
TAX LIMITATION		\$ 162,902,360
LESS:		
Payment in Lieu of Taxes		(506,000)
Automobile Tax		(5,224,410)
Tobacco Tax		(5,386,000)
Aircraft Tax		(151,880)
Motor Vehicle Rental Tax		<u>(3,050,000)</u>
2001 MAXIMUM PROPERTY TAX ALLOWED		\$ 148,584,070
2001 APPROVED BUDGET PROPERTY TAXES		\$ 148,553,600
2001 PROPOSED TAXES UNDER CAP		\$ (30,470)

(a) \$295,830,280 @ 9.44 average mill rate

(b) Full year additional costs of operating South Anchorage fire station new apparatus added in 2000 (50% added in 2000; balance in 2001)